

BALTIMORE COUNTY
OFFICE OF CENTRAL SERVICES
Records Management Division

SCHEDULE

NO. **C-513A**

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RECORDS RETENTION AND DISPOSAL SCHEDULE

BALTIMORE COUNTY, OFFICE of COUNTY AUDITOR

AGENCY

DIVISION

Item No.	Description	Retention
1.	<p>AUDIT WORKPAPERS:</p> <p>Size: 8$\frac{1}{2}$x13 File Arrangement: Alphabetical Frequency: Annual</p> <p>These files contain audit guidelines, work-papers, schedules and correspondence required to complete routine and special internal audits, including monthly bank reconciliations, vouching file, general fund, inventory, revenue division, capital improvement fund, etc. Also, included are documentation relevant to Charter and Grant Audits. The information in these files is not available from any other agency or department.</p>	Fifteen (15) years, then destroy. Purge all non-record material before transfer to Records Management.
2.	<p>CHECK RECONCILIATION</p> <p>Size: 11x15 data processing printout File Arrangement: Chronological and numerical by check number Frequency: Monthly</p> <p>(this item continued on next page)</p>	Fifteen (15) years, then destroy.

Schedule Approved by
Records Management Officer

6/24/83 *Thomas W. Shay*
Date Signature

Schedule Approved by
County Administrative Officer

7/1/83 *[Signature]*
Date Signature

Schedule Approved by Department,
Agency, or Division Representative

6/29/83 *Herbert W. Wirth* County Auditor
Date Signature Title

Schedule Authorized by
Hall of Records Commission

Date State Archivist

RECORDS RETENTION AND DISPOSAL SCHEDULE
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Item No.	Description	Retention
2.	<p><u>CHECK RECONCILIATION</u> (continued)</p> <p>Magnetic tapes are forwarded from bank and processed by Data Processing. A listing is developed showing cleared and outstanding checks and forwarded to Auditor's Office for purposes of reconciliation. The reconciliations are divided into the following categories:</p> <ul style="list-style-type: none"> A. Payroll Check Account - prior to 1973 reconciliation is included in workpapers. B. Disbursement Check Account - prior to 1972 reconciliation is included in workpapers. C. Employees' Retirement Account - prior to October 1981 reconciliation is included in workpapers. A copy of this record is also forwarded to Office of Finance, Retirement Section 	
3.	<p><u>AUDITOR'S RECIPIENT LISTING</u></p> <p>Size: 11x15 File Arrangement: Social Security Number and Vendor Number Frequency: Annually</p> <p>Pursuant to Section 1-12 of the Baltimore County Code the auditor is required to list all payments to individuals and vendors, excluding payrolls. The Recipient Listings provides the basis for developing and complying with the above requirement and includes the check number, date, amount, and code.</p>	<p>Fifteen (15) years, then destroy.</p>
4.	<p><u>VOUCHING LISTING</u></p> <p>Size: 11x15 File Arrangement: Chronological by vendor number sequence Frequency: Quarterly</p> <p>This file contains a listing of vouchers selected for testing and verification and it may include audit remarks and cross-references to other audit papers, including audit information related to Charter and Grant Audit.</p>	<p>Fifteen (15) years, then destroy.</p>

RECORDS RETENTION AND DISPOSAL SCHEDULE
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No.	Description	Retention
5.	<p><u>EMPLOYEES EARNINGS RECORDS</u></p> <p>Size: 4x6 Microfiche File Arrangement: Social Security Number Numerically Frequency: Annually</p> <p>The original Employees Earnings Records are maintained by the Office of Finance. The Auditor's copy represents a duplicate, for convenience, and should be kept only as long as it is necessary to have an immediate informational reference.</p>	<p>Non-record Retain for no longer than three (3) years.</p>
6.	<p><u>FINANCE OFFICE - FINANCIAL SYSTEMS FILES</u></p> <p>Size: 4x6 Microfiche and 11x15 data processing printouts File Arrangement: Various Frequency: Monthly</p> <p>The original Financial System Files are maintained by the Office of Finance. The Auditor's copy represents a duplicate, for convenience, and should be kept only as long as it is necessary to have an immediate informational reference.</p>	<p>Non-record Retain for no longer than three (3) years.</p>